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Parents, Trademarks, Copyrights, Trade Secrets, Transactions & Government Contracts Mark Young P.A. 9951 Atlantic Blvd., Suite 227

Jacksonville, Florida 32225 Phone: 904-721-0600 Cell: 904-571-8141 Fax: 904-721-0686 Email: myoung@myoungpa.com



February 5, 2004

DEG03-003

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Attention:

Shawn S. An

Group Art Unit 2613

Re:

U.S. Patent Application Serial No. 10/039,440

SYSTEM AND METHOD FOR TRANSCODING

Dear Mr. An:

Attached please find a Credit Card Payment Form for payment of the applicable extension fee for the amendment filed on January 16, 2004 in connection with the referenced application. The form was submitted with a petition for extension, the amendment and a certificate of facsimile transmission on January 16, 2004. In response to a request by Patsy Zimmerman, the form was resubmitted on January 25, 2004, along with a cover letter and certificate of facsimile transmission. Pursuant to another request by Ms. Zimmerman, this is the third time the form is being submitted.

Should you have any questions, please do not hesitate to contact me. The best number to reach me for the next several days is my cell phone (904-571-8141).

Sincerely.

02/10/2004 MGEBREM1 00000167 10039440

01 FC:2253

475.00 OP

Mark J. Young

Attachment: as stated

CERTIFICATE OF TRANSMISSION

1 hereby certify that this correspondence is being facsimile transmitted to the U.S. Patent and Trademark Office (Fax No. (703) 872-9306) on February 5, 2004.

Mark J. Young